

ID: CCA_2009060815193537

Number: **200930043**

Office:

Release Date: 7/24/2009

UILC: 6231.03-00

From:

Sent: Monday, June 08, 2009 3:19:37 PM

To:

Cc:

Subject: RE: question

The disallowance of the partnership loss is a partnership item properly disallowed at the partnership level, regardless of the grounds for disallowance. All underlying factual and legal determinations, including the status of the investment POPS partnerships as Tax Shelters is a partnership item of the Funds. Treas. Reg. 301.6231(a)(3)-1(b).